

NORDONIA HILLS CITY SCHOOL DISTRICT

*Financial
Reports for
October,
2013*



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District's Mission

Inspiring every student to value learning, community and excellence.

Nordonia Hills City School District

General Operating Fund* Analysis Report

for Fiscal Year Ending June 30, 2014

Prepared by: Karen Obratil, Treasurer

Board Meeting 11/18/2013		Month of October				
Line	REVENUE	Forecast	FY14 Actual	FY14 Actual to Forecast	Explanation of Variances FY14 Actual to Forecast	FY13 Actual (Informational)
1.010	General Property Taxes (Real Estate)	-		-		-
1.020	Tangible Personal Property Taxes	-	477,314	477,314	Taxes not rec'd in Sept.	-
1.035	Unrestricted Grants-in-Aid	389,640	390,632	992		391,704
1.050	Property Tax Allocation	0		-		1,930,216
1.060	All Other Operating Revenue	45,000	43,984	(1,016)		62,435
1.070	Total Revenue	434,640	911,930	477,290		2,384,355
	Other Financing Sources					
2.060	All Other Financing Sources		6,499	6,499		10,758
2.070	Total Other Financing Sources	0	6,499	6,499		10,758
2.080	TOTAL REVENUE + OTHER FINANCING SOURCES	434,640	918,429	483,789		2,395,113
	EXPENDITURES					
3.010	Personnel Services	1,525,000	1,520,912	4,088		1,722,097
3.020	Employees' Retirement/Insurance Benefits	670,000	653,206	16,794		733,967
3.030	Purchased Services	620,000	650,675	(30,675)	Timing	619,555
3.040	Supplies and Materials	300,000	304,094	(4,094)	Timing	147,847
3.050	Capital Outlay	60,000	65,401	(5,401)	Timing	16,260
4.300	Other Objects	2,500	2,081	419	Timing	26,917
4.500	Total Expenditures	3,177,500	3,196,369	(18,869)		3,266,643
	Other Financing Uses					
5.020	Advances Out	0	0	0		0
5.040	Total Other Financing Uses	0	0	0		0
5.050	TOTAL EXPENDITURES + OTHER FINANCING USES	3,177,500	3,196,369	(18,869)		3,266,643
6.010	Excess Revenue Over (Under) Expenditures	(2,742,860)	(2,277,940)	464,920		(871,530)
7.010	Beginning Cash Balance	18,478,123	17,993,543			13,691,742
7.020	Ending Cash Balance	15,735,263	15,715,603	(19,660)		12,820,212
8.010	Outstanding Encumbrances		4,502,539			3,244,960

Nordonia Hills City School District

General Operating Fund* Analysis Report

for Fiscal Year Ending June 30, 2014

Prepared by: Karen Obratil, Treasurer

Board Meeting 11/18/2013		Fiscal Year to Date - July-October				
Line	REVENUE	Forecast Estimate	FY14 Actuals	FY14 Actual to Forecast	Explanation of Variances	FY13 Actuals
						(Informational)
1.010	General Property Taxes (Real Estate)	13,349,183	13,389,548	40,365	Favorable 1st half taxes.	13,124,329
1.020	Tangible Personal Property Taxes	864,000	857,765	(6,235)		796,621
1.035	Unrestricted Grants-in-Aid	1,558,560	1,557,853	(707)		1,566,816
1.050	Property Tax Allocation	82,000	96,083	14,083	Higher casino money	1,930,216
1.060	All Other Operating Revenue	511,312	525,025	13,713	Tuition payments	498,493
1.070	Total Revenue	16,365,055	16,426,274	61,219		17,916,475
	Other Financing Sources					
2.050	Advances-In			0		59,400
2.060	All Other Financing Sources	415,000	456,960	41,960	Refunds of PY expenses	380,699
2.070	Total Other Financing Sources	415,000	456,960	41,960		440,099
2.080	TOTAL REVENUE + OTHER FINANCING SOURCES	16,780,055	16,883,234	103,179		18,356,574
	EXPENDITURES					
3.010	Personnel Services	6,815,105	6,745,518	69,587		7,067,250
3.020	Employees' Retirement/Insurance Benefits	2,018,000	1,999,072	18,928		2,207,023
3.030	Purchased Services	1,985,000	2,083,064	(98,064)	Timing	2,116,112
3.040	Supplies and Materials	789,993	839,135	(49,142)	Timing	490,603
3.050	Capital Outlay	235,000	275,825	(40,825)	Timing	81,379
4.300	Other Objects	349,527	372,850	(23,323)	Timing	304,762
4.500	Total Expenditures	12,192,625	12,315,464	(122,839)		12,267,129
	Other Financing Uses					
5.020	Advances Out	0	0	0		300
5.040	Total Other Financing Uses	0	0	0		300
5.050	TOTAL EXPENDITURES + OTHER FINANCING USES	12,192,625	12,315,464	(122,839)		12,267,429
6.010	Excess Revenue Over (Under) Expenditures	4,587,430	4,567,770	(19,660)		6,089,145
7.010	Beginning Cash Balance	11,147,833	11,147,833			6,731,067
7.020	Ending Cash Balance	15,735,263	15,715,603	(19,660)		12,820,212
8.010	Outstanding Encumbrances		4,502,539			3,244,960

Nordonia Hills City School District



Revenue Analysis Report - General Operating Fund Only - FY14



2013-2014	Local Revenue			State Revenue			Non-Operating*	Total Revenue
	Taxes		Other Local	Unrestricted Grants-in-Aid	Property Tax Allocation	Restricted Grants-in-Aid		
	Real Estate	Personal Property						
July	4,664,000		42,844	390,632			96,246	5,193,722
August	7,760,000		169,186	385,957	95,449		8,414	8,419,006
September	965,548	380,451	269,011	390,632	634		345,801	2,352,077
October	0	477,314	43,984	390,632			6,499	918,429
November								0
December								0
January								0
February								0
March								0
April								0
May								0
June								0
Totals	13,389,548	857,765	525,025	1,557,853	96,083	0	456,960	16,883,234
% of Total	79.31%	5.08%	3.11%	9.23%	0.57%	0.00%	2.71%	

*Non-Operating Revenue includes advances in, and refund of prior year expenditures.

Nordonia Hills City School District



Expenditure Analysis Report - General Operating Fund - FY14



2013/ 2014	Salaries	Benefits	Services	Supplies	Equipment	Dues/ Fees	Non- Operating*	Total Expenses
July	1,823,891	321,955	306,899	65,006	34,373	31,820	0	2,583,944
August	1,719,315	329,987	774,228	163,127	150,962	17,319	0	3,154,938
September	1,681,400	693,924	351,262	306,908	25,089	321,630	0	3,380,213
October	1,520,912	653,206	650,675	304,094	65,401	2,081		3,196,369
November								0
December								0
January								0
February								0
March								0
April								0
May								0
June								0
TOTALS	6,745,518	1,999,072	2,083,064	839,135	275,825	372,850	0	12,315,464
% of Total	54.77%	16.23%	16.91%	6.81%	2.24%	3.03%	0.00%	

*Non-Operating expenses include advances and transfers out.

Operating Fund includes General Fund (001)

ko 11/18/2013

Nordonia Hills City School District

October 31, 2013



FINSUM Financial Summary

ko 11/18/2013

Fund	Fund Name	Beginning Balance 7/1/2013	Monthly Receipts	Fiscal Year To Date Receipts	Monthly Expenditures	Fiscal Year To Date Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
001	General Fund	\$11,147,833.14	\$918,428.41	\$16,883,232.56	\$3,196,369.93	\$12,315,463.92	15,715,601.78	\$4,502,539.08	\$11,213,062.70
002	Bond Retirement	1,256,415.22	26,972.29	1,489,894.18	0.00	31,895.64	2,714,413.76	0.00	2,714,413.76
003	Permanent Improvement	532,972.73	38.56	152.29	308,413.00	410,353.00	122,772.02	13,000.00	109,772.02
004	Building Fund	159,594.17	0.00	731,551.96	0.00	67,136.45	824,009.68	662,607.51	161,402.17
006	Food Service	88,369.93	167,508.56	330,017.58	133,833.61	348,475.42	69,912.09	76,633.91	(6,721.82)
018	Public School Support	172,017.93	82,869.05	132,921.86	103,741.70	156,485.08	148,454.71	23,538.20	124,916.51
019	Other Grants	37,589.80	0.00	2,554.76	2,949.76	17,099.83	23,044.73	930.51	22,114.22
020	Special Enterprise	7,260.19	326.00	1,001.60	626.66	1,003.57	7,258.22	100.00	7,158.22
022	Unclaimed Funds	15,297.79	8,210.73	8,210.73	0.00	0.00	23,508.52	0.00	23,508.52
200	Student Managed Funds	142,333.74	35,605.34	77,225.11	11,550.34	35,337.98	184,220.87	26,117.42	158,103.45
300	District Managed Funds	209,081.35	60,541.15	147,570.05	30,292.88	151,189.77	205,461.63	67,451.12	138,010.51
401	Auxiliary Services	28,492.32	0.00	151,824.66	12,455.01	110,042.91	70,274.07	167,914.49	(97,640.42)
451	OneNet (Data Communication)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
499	Miscellaneous State Grants	241.44	0.00	0.00	1,902.50	7,815.76	(7,574.32)	16,240.00	(23,814.32)
506	Race to the Top	0.00	0.00	0.00	583.57	(7,735.80)	7,735.80	550.00	7,185.80
516	IDEA-B	1,596.00	224,376.52	224,376.52	218,383.29	232,754.07	(6,781.55)	62,580.78	(69,362.33)
551	Title III - Limited English Proficiency	8,024.68	0.00	0.00	0.00	0.00	8,024.68	0.00	8,024.68
572	Title I - Disadvantaged Children	0.00	0.00	122,451.20	1,965.60	125,265.93	(2,814.73)	13,572.12	(16,386.85)
590	Title II-A - Improving Teacher Quality	0.00	0.00	0.00	0.00	0.00	0.00	1,165.74	(1,165.74)
	Grand Totals (ALL Funds)	\$13,807,120.43	\$1,524,876.61	\$20,302,985.06	\$4,023,067.85	\$14,002,583.53	\$20,107,521.96	\$5,634,940.88	\$14,472,581.08

Nordonia Hills City School District



Approved Funds for 2013/2014



This report is a listing of all grant funds authorized and received throughout the 2013/2014 school year.

Fund	Description	Authorized Amount	Non-Public Authorized Amount	Monthly Amount Received	Amount Received FY-to-date
<i>State Grants</i>					
451/9213	OneNet	\$10,600.00			
499/9216	Parent Mentor	\$25,000.00			
<i>Auxiliary Services</i>					
401/9213	St. Barnabas		\$453,180.63		\$115,189.90
401/9313	Lawrence		\$137,137.61		\$36,634.76
	Total State Funds	\$35,600.00	\$590,318.24	\$0.00	\$151,824.66
<i>Federal Grants</i>					
	Race to the Top (Carryover)				
	Race to the Top FY14	\$47,188.56			
506/9212	RttT Resident Educator				
506/9213	RttT OPAPP	\$3,200.00			
516/9314	IDEA-B (Special Education) FY14	\$809,855.72	\$26,904.02	\$224,376.52	\$224,376.52
551/9314	Title III (LEP) FY14	\$11,448.00			
	Title I (Carryover)	\$161,190.57			\$122,451.20
572/9314	Title I FY14	\$316,396.46	\$21,248.24		
590/9314	Title II-A FY14	\$57,042.72	\$1,200.00		
	Total Federal Funds	\$1,355,933.47	\$49,352.26	\$224,376.52	\$346,827.72

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Nordonia Hills City School District



Cash Reconciliation



October 31, 2013

FINSUM Balance		\$ 20,107,521.96
Bank Balance:		
First Merit (Operating Account)	2,324,882.65	
First Merit (Fee Account)	39,520.26	
		2,364,402.91
Investments:		
Sweep Investments	16,700,000.00	
StarPlus	2,000,186.12	
StarOhio	5,000.06	
		18,705,186.18
Outstanding Checks:		
Less: o/s checks (Operating Account)	(443,674.39)	
Less: o/s checks (Payroll Account)	(28,392.09)	
		(472,066.48)
Deposits in Transit	604.75	
	352.75	
	1,363.15	2,320.65
Miscellaneous Adjustments		
Oct. Quarterly Taxes Payable in Dec.	(1,921.65)	
Oct. Benefits Wire effective Nov.	(471,801.01)	
Oct. TRIP Program Wire effective Nov.	(18,985.35)	
Aug. Ck. 173467 voided	386.71	(492,321.30)
Bank Balance		20,107,521.96
Variance		\$0.00
Adjusted Bank Balance		\$20,107,521.96

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Nordonia Hills City School District

October 31, 2013



Appropriation Summary

ko 11/18/2013

Fund		FYTD Appropriated	Prior FY Carryover Encumbrances	FYTD Expendable	FYTD Actual Expenditures	MTD Actual Expenditures	Current Encumbrances	FYTD Unencumbered Balance	FYTD Percent Exp/Enc
001	General Fund	\$38,700,000.00	\$632,212.08	\$39,332,212.08	\$12,315,463.92	\$3,196,369.93	\$4,502,539.08	22,514,209.08	42.76%
002	Bond Retirement	3,462,428.57	0.00	3,462,428.57	\$31,895.64	\$0.00	\$0.00	3,430,532.93	0.92%
003	Permanent Improvement	131,644.73	401,328.00	532,972.73	\$410,353.00	\$308,413.00	\$13,000.00	109,619.73	79.43%
004	Building Fund	889,338.13	0.00	889,338.13	\$67,136.45	\$0.00	\$662,607.51	159,594.17	82.05%
006	Food Service	1,277,610.00	500.00	1,278,110.00	\$348,475.42	\$133,833.61	\$76,633.91	853,000.67	33.26%
018	Public School Support	664,070.00	3,812.80	667,882.80	\$156,485.08	\$103,741.70	\$23,538.20	487,859.52	26.95%
019	Other Grants	80,000.00	1,290.45	81,290.45	\$17,099.83	\$2,949.76	\$930.51	63,260.11	22.18%
020	Enterprise	12,125.00	337.12	12,462.12	\$1,003.57	\$626.66	\$100.00	11,358.55	8.86%
200	Student Managed Funds	375,000.00	1,345.05	376,345.05	\$35,337.98	\$11,550.34	\$26,117.42	314,889.65	16.33%
300	District Managed Funds	600,000.00	12,160.94	612,160.94	\$151,189.77	\$30,292.88	\$67,451.12	393,520.05	35.72%
401	Auxiliary Services	607,498.65	28,492.32	635,990.97	\$110,042.91	\$12,455.01	\$167,914.49	358,033.57	43.70%
451	OneNet (Data Communication)	10,600.00	0.00	10,600.00	\$0.00	\$0.00	\$0.00	10,600.00	0.00%
499	Miscellaneous State Grants	25,000.00	241.44	25,241.44	\$7,815.76	\$1,902.50	\$16,240.00	1,185.68	95.30%
506	Race to the Top	47,188.56	0.00	47,188.56	(\$7,735.80)	\$583.57	\$550.00	54,374.36	-15.23%
516	IDEA-B	809,855.72	1,596.00	811,451.72	\$232,754.07	\$218,383.29	\$62,580.78	516,116.87	36.40%
551	Title III - Limited English Proficiency	11,448.00	0.00	11,448.00	\$0.00	\$0.00	\$0.00	11,448.00	0.00%
572	Title I - Disadvantaged Children	477,601.21	0.00	477,601.21	\$125,265.93	\$1,965.60	\$13,572.12	338,763.16	29.07%
590	Title II-A - Improving Teacher Quality	57,042.72	0.00	57,042.72	\$0.00	\$0.00	\$1,165.74	55,876.98	2.04%
Totals		\$48,238,451.29	\$1,083,316.20	\$49,321,767.49	\$14,002,583.53	\$4,023,067.85	\$5,634,940.88	\$29,684,243.08	39.82%

Nordonia Hills City School District



**Check Register for Checks > \$10,000
October 31, 2013**



Vendor	Amount	Fund	Description
PETERMANN	209,825.50	001	Pupil Transportation Services
STATE TEACHERS RETIRE	194,944.00	001	Certificated Retirement Contributions
TEXTBOOK WAREHOUSE LLC	108,394.47	001	Instructional Materials/Books
NORDONIA HILLS BD OF ED	69,768.64	001	Foundation Deductions
OHIO EDISON	49,545.06	001	Electricity
BELLEFAIRE JCB	38,250.00	001	Special Ed. Tuition
TEXTBOOK WAREHOUSE LLC	34,586.16	001	Books/Elementary
BLUE TECHNOLOGIES, INC	30,598.85	001	IT Services and 30 Chrome Books
SENDERO THERAPIES, INC.	27,962.50	001	Occupational Therapy Services
BLUE TECHNOLOGIES, INC	26,138.85	001	HS Notebook cart and 70 Chrome Books
SENDERO THERAPIES, INC.	23,656.25	001	Occupational Therapy Services
SUBURBAN SCHOOL TRANSPORTATION	23,644.00	001	Special Ed. Transportation
HM RECEIVABLES CO. LLC	22,815.00	001	Environmental Science Textbooks
PEOPLE 2.0 GLOBAL, INC.	19,405.17	001	Teacher Substitutes
TEXTBOOK WAREHOUSE LLC	16,324.24	001	Books/Elementary
PEOPLE 2.0 GLOBAL, INC.	13,205.68	001	Teacher Substitutes
OHIO EDISON	12,938.26	001	Electricity
MCGRAW-HILL	12,722.65	001	Math Consumables/RW
BLUE TECHNOLOGIES, INC	12,675.00	001	150 Replacement Monitors
PELEGRINO MUSIC CENTER	12,008.00	001	MS Instruments (2 clarinets/2 saxophones)
NORDONIA HILLS CITY SCHOOLS	881,836.05	001/006	Payroll
NORDONIA HILLS CITY SCHOOLS	846,793.81	001/006	Payroll
STARK COUNTY ESC BENEFITS	471,801.01	001/006	Insurance Premiums
SCHOOL EMPLOYEES RETIRE	71,240.00	001/006	Classified Retirement Contributions
FIRST NATIONAL BANK	23,933.63	001/006	Medicare
SERS/STRS	13,790.70	001/006	Retirement Contributions
DESIGN BUILD SOLUTIONS, INC.	308,413.00	003	LE/MS Roof Restoration Projects
GORDON FOOD SVCS, INC.	11,185.85	006	Food Supplies
GORDON FOOD SVCS, INC.	11,109.25	006	Food Supplies
GORDON FOOD SVCS, INC.	10,599.00	006	Food Supplies
GORDON FOOD SVCS, INC.	10,289.93	006	Food Supplies
T.R.I.P. CONSULTANTS, LLC.	74,415.53	018	Gift Card Programs
BLUE TECHNOLOGIES, INC	27,016.00	018/001	MS Notebook cart and Chrome Books

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